

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Department of Finance  
Revenue and Control Division

#### Notification

No. 5/11/2002-Fin(R&C)

In exercise of the powers conferred by sub-section  
(1) of section 25 of the Goa Tax on Entry of Goods Act,

2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), the Government of Goa, being of the opinion that it is necessary in the public interest so to do hereby exempts the tax, payable under the said Act, on the class of goods as specified in column (2) of the Schedule hereto, to the extent as specified in corresponding entry in column (3) of the said Schedule, subject to the conditions as specified in the corresponding entries in column (4) of the said Schedule, with effect from the first day of August, 2002.

#### SCHEDULE

Sl. No.	Description of items	Extent of exemption	Conditions subject to which exemption is applicable
(1)	(2)	(3)	(4)
(1)	Electrical and electronic appliances, instruments and apparatus and parts and accessories.	Whole of tax	(i) The dealer should hold a certificate of registration under the Goa Tax on Entry of Goods Act, 2000. (ii) The goods brought or caused to be brought or delivered into a local area for being consumed or used as raw material within the State of Goa, in manufacture of goods.
(2)	Paints, colours, varnishes, pigments, polishes, indigo enamel, bale oil. White oil, turpentine (all kinds) thinners, primers and paint brushes.	In excess of half paisa in a rupee.	—do—
(3)	Glass bottles, glass vials, glass ampoules, aluminium foil, aluminium collapsible tubes, aluminium pouches, hard gelatine capsules, soft gelatine capsules.	In excess of half paisa in a rupee.	—do—

(1)	(2)	(3)	(4)
	ROPP caps, plastic measuring cups, labels and BOPP tapes, nylon straps, metal clips, cartons, paper bags, laminated packing material, such as, bituminize paper and hessgian based paper and the like.		
(4)	Electrolitic Tough Pitch (ETP) copper cathode.	<i>In excess of one paisa in every ten rupees.</i>	<p>(i) The dealer should hold a certificate of registration under the Goa Tax on Entry of Goods Act, 2000.</p> <p>(ii) The goods brought or caused to be brought or delivered into a local area for being consumed or used as a raw material within the State of Goa, in manufacture of goods.</p>
(5)	Rubber tubes and flaps	<i>In excess of half paisa in a rupee.</i>	—do—
(6)	Machinery (all kinds) and parts and accessories thereof but excluding agricultural machinery.	<i>In excess of one paisa in a rupee.</i>	<p>(i) The dealer should hold a certificate of registration under the Goa Tax on Entry of Goods Act, 2000.</p> <p>(ii) The goods brought or caused to be brought or delivered into a local area, should be for being consumed or used as a raw material, within the State of Goa and should be properly accounted in the books of the dealer, claiming exemption.</p>
(7)	News print.	<i>Whole of tax</i>	Goods should be used or consumed in the State of Goa.
(8)	The goods brought or caused to be brought or delivered into a local area by (to) export oriented industrial unit for being consumed or used as raw materials or components of goods manufactured and exported out of the Country.	<i>Whole of tax</i>	<p>(i) An industrial unit claiming exemption should be registered with competent authority or should be declared/defined to be export oriented industrial unit by the State Government.</p> <p>(ii) The unit should export minimum of 75% of the value of goods manufactured in a year.</p>
(9)	The capital goods brought or caused to be brought or delivered into a local area by (to) units covered under Export Promotion Capital Goods Scheme.	<i>In excess of one paisa in every ten rupees.</i>	<p>(i) The claiming unit should produce a certificate from the competent authority stating that it is covered under Export Promotion Capital Goods Scheme.</p> <p>(ii) The goods imported should be actually installed within the State of Goa.</p>
(10)	Rubber, that is to say:- (a) Rubber plates, sheets and strips un-hardened whether vulcanised or not and whether combined with any textile material or otherwise;	<i>In excess of half paisa in a rupee</i>	<p>(i) The dealer should hold a certificate of registration under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000).</p> <p>(ii) The goods brought or caused to be brought or delivered into a local area should be for being consumed or used as a raw material within the State of Goa in manufacture of goods.</p>

(1)	(2)	(3)	(4)
	<p>(b) Piping and tubing of un-hardened vulcanized rubber;</p> <p>(c) Transmission, conveyor or elevator belts or belting of vulcanised rubber whether combined with any textile material or otherwise;</p> <p>(d) Synthetic rubber including butadiene rubber and butyl rubber latex including prevulcanized synthetic rubber latex;</p> <p>(e) Rubber articles, that is articles made wholly of rubber.</p>		
(11)	Films (all kinds) including X-ray films	<i>In excess of half paise in a rupee</i>	—do—
(12)	Raw material used by Pharmaceutical units	<i>Whole of tax</i>	<p>(i) The dealer should hold a certificate of registration under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000).</p> <p>(ii) The goods brought or caused to be brought or delivered into a local area for manufacture of drugs and medicines under loan licence basis within the State of Goa.</p>
(13)	Continuous cast copper rods	<i>In excess of one paise in every ten rupees.</i>	<p>(i) The dealer should hold a certificate of registration under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000).</p> <p>(ii) The goods brought or caused to be brought or delivered into a local area should be for being consumed or used as a raw material within the State of Goa in manufacture of goods.</p>
(14)	Carbon Black and rubber chemicals	<i>In excess of half paise in a rupee</i>	<p>(i) The dealer should hold a certificate of registration under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000).</p> <p>(ii) The goods brought or caused to be brought or delivered into a local area should be for being consumed or used as a raw material within the State of Goa in manufacture of goods.</p>
(15)	Furnace oil	<i>In excess of two and half paise in a rupee</i>	<p>(i) The dealer should hold a certificate of registration under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000).</p> <p>(ii) The goods brought or caused to be brought or delivered into a local area should be by fertilizer manufacturing units, from outside the country, for being used in manufacturing activity by such fertilizer manufacturing units within the State of Goa.</p>

By order and in the name of the Governor of Goa.

Yvonne Cunha, Addl. Joint Secretary (Finance).

Panaji, 19th May, 2003.